
IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

VERNON D. FRAUGHTON, et al.,

Defendants.

**ORDER AFFIRMING & ADOPTING
REPORT & RECOMMENDATION**

Case No. 2:14cv213DAK

Judge Dale A. Kimball

Magistrate Judge Paul M. Warner

This case was assigned to United States District Court Judge Dale A. Kimball, who then referred it to United States Magistrate Judge Paul M. Warner under 28 U.S.C. § 636(b)(1)(B). Before Magistrate Judge Warner, the following motions were filed: (1) Defendant Vernon D. Fraughton's third Motion to Dismiss; (2) Fraughton's Motion for Judgment on the Pleadings; and (3) the United States of America's Motion for Summary Judgment. On June 4, 2015, Magistrate Judge Warner issued a Report and Recommendation, concluding and recommending that Fraughton's Motion to Dismiss be denied, that Fraughton's Motion for Judgment on the Pleadings be denied, and that the United States' Motion for Summary Judgment be granted.

The Report and Recommendation notified the parties that any objection to the Report and Recommendation was required to be filed within fourteen days of receiving it. On June 8, 2015, Fraughton filed an Objection to Magistrate Judge's Report and Recommendation.

The court has reviewed the motions at issue *de novo*. There is no basis for Fraughton's objections to the Report and Recommendation. The United States has established its claim

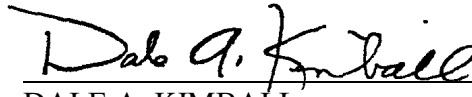
against Fraughton for failure to meet his federal tax obligations. Although Fraughton makes several attempts to assert that the Department of Treasury and the IRS do not have authority to collect taxes, such positions are frivolous and have no basis in law.

The court concludes that Magistrate Judge Warner's Report and Recommendation correctly analyzed the motions at issue. Accordingly, the court adopts and affirms the Magistrate's Report and Recommendation as the order of this court. The court, therefore, orders that Fraughton's motion to dismiss and motion for judgment on the pleadings are denied and the United States' motion for summary judgment is granted. The United States is entitled to judgment in its favor against Defendant Vernon D. Fraughton. The court finds as follows:

1. Vernon D. Fraughton is indebted to the United States for federal income tax liabilities for the years 2001, 2003, 2004, and 2010 in the total amount of \$225,459.79, as of February 28, 2015, plus statutory interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and other statutory additions, less payments and credits.
2. The United States has valid and subsisting federal tax liens which attach to all property and rights to property of Defendant, both real and personal, tangible, and intangible, including his interest in the property located at 990 N. 100 E. American Fork, Utah (the "Property").
3. The United States may foreclose on the United States's tax liens encumbering the Property. The United States may submit to the court a proposed Order of Foreclosure and Decree of Sale setting forth the terms and conditions of the sale within thirty days of the date of Order.

DATED this 18th day of June, 2015.

BY THE COURT:

A handwritten signature in black ink, reading "Dale A. Kimball", is written over a horizontal line.

DALE A. KIMBALL

United States District Judge